



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **De Witt County**

Unit Code: **020/000/00** County: **Dewitt**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,651,908**

Equalized Assessed Valuation: **\$539,721,000**

Population: **16,516**

Employees:

Full Time: **150**

Part Time: **15**

Salaries Paid: **\$4,167,333**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$15,778,339</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$955</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$13,071,289</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$12,386,693</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$791</b>	\$496	\$482
Per Capita Expenditures:	<b>\$750</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$684,596</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>132.91%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$16,462,935</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$997</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$11,068,972</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$5,393,963</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Dekalb County**

Unit Code: **019/000/00** County: **Dekalb**

Fiscal Year End: **12/31/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$78,008,875**

Equalized Assessed Valuation: **\$1,795,880,613**

Population: **104,741**

Employees:

Full Time:	<b>393</b>
Part Time:	<b>273</b>
Salaries Paid:	<b>\$26,171,021</b>

### Blended Component Units

Number Submitted = **1**  
Dekalb County Public Building Commission

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$36.346.870</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$347</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$43.295.904</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$41.663.870</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$413</b>	\$496	\$482
Per Capita Expenditures:	<b>\$398</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$1.632.034</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>91.60%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$38.165.696</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$364</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$31.586.099</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$24.190.309</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$19.762.278</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$189</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$10.367.679</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$99</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$14.899.534</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$14.489.352</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$142</b>	\$42	\$
Per Capita Expenditures:	<b>\$138</b>	\$44	\$
Operating Income (loss):	<b>\$410.182</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>73.96%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$10.716.785</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$102</b>	\$41	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Douglas County**

Unit Code: **021/000/00** County: **Douglas**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$10,216,257**

Equalized Assessed Valuation: **\$318,851,827**

Population: **19,887**

Employees:

Full Time: **112**

Part Time: **35**

Salaries Paid: **\$3,712,438**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7,937,935</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$399</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$9,083,629</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$8,852,407</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$457</b>	\$496	\$482
Per Capita Expenditures:	<b>\$445</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$231,222</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>113.50%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$10,047,157</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$505</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,623,649</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$2,433,513</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$2,260,705</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$114</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.59%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Greater Than 275,000

### Local Government Profile

Unit Name: **Dupage County**

Unit Code: **022/000/00** County: **Dupage**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$647,725,525**

Equalized Assessed Valuation: **\$34,663,102,323**

Population: **932,126**

Employees:

Full Time:	<b>2,799</b>
Part Time:	<b>200</b>
Salaries Paid:	<b>\$161,337,950</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$149.713.159</b>	\$187,177,328	\$168,820,291
Per Capita Beginning Fund Balance:	<b>\$161</b>	\$344	\$341
Revenue Collected During FY 13:	<b>\$321.825.892</b>	\$239,363,444	\$231,556,738
Expenditures During FY 13:	<b>\$314.057.807</b>	\$224,704,864	\$198,787,094
Per Capita Revenue:	<b>\$345</b>	\$427	\$442
Per Capita Expenditures:	<b>\$337</b>	\$400	\$399
Revenues over (under) Expenditures:	<b>\$7.768.085</b>	\$14,658,580	\$7,611,640
Ratio of Fund Balance to Expenditures:	<b>48.39%</b>	88.40%	96.55%
Ending Fund Balance for FY 13:	<b>\$151.977.148</b>	\$191,525,018	\$171,167,929
Per Capita Ending Fund Balance:	<b>\$163</b>	\$348	\$371

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$104.883.465</b>	\$115,558,211	\$107,237,861
Total Unrestricted Net Assets:	<b>\$77.792.273</b>	\$71,615,768	\$83,651,537



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

### DATA SUMMARY

#### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$350.080.346</b>	\$211,171,994	\$182,694,282
Per Capita Debt:	<b>\$376</b>	\$384	\$329
General Obligation Debt over EAV:	<b>0.59%</b>	0.75%	0.59%

#### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$84.511.826</b>	\$70,924,086	\$34,310,756
Per Capita Beginning Retained Earnings for FY 13:	<b>\$91</b>	\$119	\$77
Revenue Collected During FY 13:	<b>\$22.468.701</b>	\$16,132,399	\$17,413,625
Expenditures During FY 13:	<b>\$22.488.672</b>	\$15,706,936	\$15,749,265
Per Capita Revenue:	<b>\$24</b>	\$33	\$40
Per Capita Expenditures:	<b>\$24</b>	\$31	\$33
Operating Income (loss):	<b>-\$19.971</b>	\$425,463	-\$138,186
Ratio of Retained Earnings to Expenditures:	<b>384.02%</b>	1171.22%	399.20%
Ending Retained Earnings for FY 13:	<b>\$86.361.460</b>	\$72,249,424	\$36,590,519
Per Capita Ending Retained Earnings:	<b>\$93</b>	\$122	\$76





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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Edgar County**

Unit Code: **023/000/00** County: **Edgar**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$11,600,378**

Equalized Assessed Valuation: **\$277,189,093**

Population: **18,191**

Employees:

Full Time: **81**

Part Time: **49**

Salaries Paid: **\$4,130,246**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$7,190,172</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$395</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$13,531,962</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$15,816,940</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$744</b>	\$496	\$482
Per Capita Expenditures:	<b>\$869</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$2,284,978</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>35.98%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$5,690,777</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$313</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$2,748,118</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$2,942,660</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$806.800</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$44</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.23%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Less Than 10,000

### Local Government Profile

Unit Name: **Edwards County**

Unit Code: **024/000/00** County: **Edwards**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,015,240**

Equalized Assessed Valuation: **\$58,458,817**

Population: **6,971**

Employees:

Full Time: **31**

Part Time: **10**

Salaries Paid: **\$1,021,662**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$2,291,459</b>	\$4,573,986	\$3,973,632
Per Capita Beginning Fund Balance:	<b>\$329</b>	\$711	\$711
Revenue Collected During FY 13:	<b>\$2,841,641</b>	\$4,654,553	\$4,165,645
Expenditures During FY 13:	<b>\$2,888,590</b>	\$4,624,899	\$3,724,426
Per Capita Revenue:	<b>\$408</b>	\$690	\$623
Per Capita Expenditures:	<b>\$414</b>	\$682	\$612
Revenues over (under) Expenditures:	<b>-\$46,949</b>	\$29,654	\$52,726
Ratio of Fund Balance to Expenditures:	<b>79.33%</b>	112.10%	107.19%
Ending Fund Balance for FY 13:	<b>\$2,291,459</b>	\$4,586,934	\$3,989,104
Per Capita Ending Fund Balance:	<b>\$329</b>	\$716	\$699

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$2,491,324	\$2,495,669
Total Unrestricted Net Assets:	<b>\$2,044,941</b>	\$1,326,225	\$1,344,531



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$505.000</b>	\$660,971	\$69,096
Per Capita Debt:	<b>\$72</b>	\$104	\$10
General Obligation Debt over EAV:	<b>0.86%</b>	1.25%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$403.208</b>	\$193,426	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$58</b>	\$35	\$
Revenue Collected During FY 13:	<b>\$142.852</b>	\$233,787	\$
Expenditures During FY 13:	<b>\$106.000</b>	\$224,397	\$
Per Capita Revenue:	<b>\$20</b>	\$42	\$
Per Capita Expenditures:	<b>\$15</b>	\$41	\$
Operating Income (loss):	<b>\$36.852</b>	\$9,390	\$
Ratio of Retained Earnings to Expenditures:	<b>380.38%</b>	251.70%	0.00%
Ending Retained Earnings for FY 13:	<b>\$403.208</b>	\$207,527	\$
Per Capita Ending Retained Earnings:	<b>\$58</b>	\$36	\$



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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Effingham County**

Unit Code: **025/000/00** County: **Effingham**

Fiscal Year End: **11/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$21,149,693**

Equalized Assessed Valuation: **\$665,203,406**

Population: **34,307**

Employees:

Full Time: **143**

Part Time: **62**

Salaries Paid: **\$6,792,113**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$9,150,787</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$267</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$18,156,921</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$17,102,953</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$529</b>	\$496	\$482
Per Capita Expenditures:	<b>\$499</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$1,053,968</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>53.83%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$9,207,131</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$268</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$7,406,944</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$1,958,808</b>	\$5,604,199	\$3,377,138



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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$3,878,900</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$113</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.58%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Fayette County**

Unit Code: **026/000/00** County: **Fayette**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$9,586,997**

Equalized Assessed Valuation: **\$201,049,628**

Population: **22,133**

Employees:

Full Time: **100**

Part Time: **51**

Salaries Paid: **\$4,495,757**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$5,047,201</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$228</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$9,183,351</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$9,450,413</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$415</b>	\$496	\$482
Per Capita Expenditures:	<b>\$427</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$267,062</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>55.40%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$5,235,594</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$237</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,062,926</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$6,310,435</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	0.00%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$





STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Ford County**

Unit Code: **027/000/00** County: **Ford**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,723,567**

Equalized Assessed Valuation: **\$242,387,349**

Population: **14,081**

Employees:

Full Time:	<b>78</b>
Part Time:	<b>18</b>
Salaries Paid:	<b>\$2,394,138</b>

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$6,316,528</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$449</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$6,027,091</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$6,103,363</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$428</b>	\$496	\$482
Per Capita Expenditures:	<b>\$433</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$76,272</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>103.72%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$6,330,256</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$450</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$4,897,069</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$5,454,555</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$7,484,566	\$1,292,998
Per Capita Debt:	\$	\$98	\$39
General Obligation Debt over EAV:	0.00%	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$520.749	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$37	\$39	\$
Revenue Collected During FY 13:	\$126.685	\$1,941,770	\$
Expenditures During FY 13:	\$4.644	\$2,204,598	\$
Per Capita Revenue:	\$9	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$122.041	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	11903.32%	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$552.790	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$39	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Franklin County**

Unit Code: **028/000/00** County: **Franklin**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,000,000**

Equalized Assessed Valuation: **\$320,802,074**

Population: **39,202**

Employees:

Full Time: **180**

Part Time: **10**

Salaries Paid: **\$6,100,000**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$9,467,493</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$242</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$16,295,399</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$17,184,268</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$416</b>	\$496	\$482
Per Capita Expenditures:	<b>\$438</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>-\$888,869</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>50.01%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$8,594,025</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$219</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	<b>\$</b>	\$3,430	\$
Total Unreserved Funds:	<b>\$</b>	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$8,100,276</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>-\$468,995</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$4,149,617</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$106</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$39	\$
Revenue Collected During FY 13:	\$	\$1,941,770	\$
Expenditures During FY 13:	\$	\$2,204,598	\$
Per Capita Revenue:	\$	\$42	\$
Per Capita Expenditures:	\$	\$44	\$
Operating Income (loss):	\$	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>0.00%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	\$	\$3,012,155	\$
Per Capita Ending Retained Earnings:	\$	\$41	\$



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

# FISCAL RESPONSIBILITY REPORT CARD

## DATA SUMMARY

COUNTIES: Population Between 10000 and 275,000

### Local Government Profile

Unit Name: **Fulton County**

Unit Code: **029/000/00** County: **Fulton**

Fiscal Year End: **11/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$29,657,913**

Equalized Assessed Valuation: **\$389,197,800**

Population: **37,069**

Employees:

Full Time: **203**

Part Time: **54**

Salaries Paid: **\$8,703,368**

### Blended Component Units

### Fiscal Indicators

#### General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	<b>\$12,960,509</b>	\$16,838,899	\$9,930,006
Per Capita Beginning Fund Balance:	<b>\$350</b>	\$383	\$367
Revenue Collected During FY 13:	<b>\$20,669,125</b>	\$23,177,086	\$14,021,914
Expenditures During FY 13:	<b>\$20,019,116</b>	\$22,558,308	\$13,439,985
Per Capita Revenue:	<b>\$558</b>	\$496	\$482
Per Capita Expenditures:	<b>\$540</b>	\$483	\$464
Revenues over (under) Expenditures:	<b>\$650,009</b>	\$618,778	\$412,008
Ratio of Fund Balance to Expenditures:	<b>65.98%</b>	83.22%	86.78%
Ending Fund Balance for FY 13:	<b>\$13,208,504</b>	\$17,654,405	\$10,292,071
Per Capita Ending Fund Balance:	<b>\$356</b>	\$400	\$397

#### Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$3,430	\$
Total Unreserved Funds:	\$	\$43,404	\$

#### Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	<b>\$3,179,470</b>	\$11,685,799	\$6,840,319
Total Unrestricted Net Assets:	<b>\$2,144,621</b>	\$5,604,199	\$3,377,138



STATE OF ILLINOIS  
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## FISCAL YEAR 2013

### FISCAL RESPONSIBILITY REPORT CARD

#### DATA SUMMARY

##### Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	<b>\$1,060,853</b>	\$7,484,566	\$1,292,998
Per Capita Debt:	<b>\$29</b>	\$98	\$39
General Obligation Debt over EAV:	<b>0.00%</b>	0.35%	0.00%

##### Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	<b>\$2,218,509</b>	\$3,126,439	\$
Per Capita Beginning Retained Earnings for FY 13:	<b>\$60</b>	\$39	\$
Revenue Collected During FY 13:	<b>\$2,948,602</b>	\$1,941,770	\$
Expenditures During FY 13:	<b>\$3,741,783</b>	\$2,204,598	\$
Per Capita Revenue:	<b>\$80</b>	\$42	\$
Per Capita Expenditures:	<b>\$101</b>	\$44	\$
Operating Income (loss):	<b>-\$793,181</b>	-\$262,828	\$
Ratio of Retained Earnings to Expenditures:	<b>51.94%</b>	289.24%	0.00%
Ending Retained Earnings for FY 13:	<b>\$1,943,297</b>	\$3,012,155	\$
Per Capita Ending Retained Earnings:	<b>\$52</b>	\$41	\$